

**BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION**

IN RE: Taxpayers Represented by David C. Scruggs )  
See Attached List ) Shelby County  
Various Tax Years )

## NOTICE OF HEARING

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|---|--|
| To: David C. Scruggs, Esq.<br>Evans & Petree PC<br>1000 Ridgeway Loop Road, Ste. 200<br>Memphis, TN 38120 | Cheyenne Johnson<br>Assessor of Property<br>1075 Mullins Station Road<br>Memphis, TN 38134 |
|---|--|

The parties are hereby directed to appear before the undersigned administrative judge on Wednesday, January 7, 2009, at 9:00 a.m. in the Shelby County Assessor's Office, 1075 Mullins Station Road, Memphis, Tennessee. Please see the receptionist in the assessor's office for hearing room location.

At that time the parties should be prepared to present evidence with respect to the **value** of the subject property. Failure of a party to appear at the scheduled hearing may result in entry of a default order. All parties have a right to be represented by counsel. The hearing will be conducted in accordance with the Uniform Administrative Procedures Act (*Tennessee Code Annotated*, Sections 4-5-101 et seq.), *Tennessee Code Annotated*, Title 67, Chapter 5, Part 15, and Chapter 0600-1 of the Rules of the State Board of Equalization (Contested Case Procedures).

Please note:

- (1) No continuance will be granted except for good cause upon **written** request submitted **to the administrative judge** as soon as possible.
- (2) Copies of any documentary evidence or materials submitted by a party before or at the hearing – **including any request for continuance or withdrawal** – must also be furnished to the other parties or their representatives.
- (3) **If, by the time of the hearing, the undisputed portion of the tax on the subject property has not been paid, or any delinquent taxes have accrued on the property, then the appeal may be dismissed without any further right of administrative review.**
- (4) **Any questions concerning the amounts of hearing fees, or possible refunds thereof, should be directed to the staff of the State Board of Equalization at (615)-401-7883 or by e-mail to [sb.web@state.tn.us](mailto:sb.web@state.tn.us).**
- (5) Unless any party files a written objection with the administrative judge prior to the adjournment of the proceeding, the administrative judge may expedite disposition of the appeal by dispensing with formal findings of fact and conclusions of law and limiting the proposed decision to a simple determination of classification and/or value of the subject property.

ENTERED this 26<sup>th</sup> day of November, 2008.

MARK J. MINSKY  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

c: Tameaka Stanton-Riley, Mgr. Appeals Dept., Shelby County Assessor's Office

**BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION**

IN RE: Village Plaza LLC )  
Ward 073, Block 071, Parcel 065 ) Shelby County  
Tax Year 2008 )

## NOTICE OF HEARING

To: Barbara Grimes  
Village Plaza LLC  
100 Peabody Place  
Memphis, TN 38103

**Cheyenne Johnson**  
Assessor of Property  
1075 Mullins Station Road  
Memphis, TN 38134

The parties are hereby directed to appear before the undersigned administrative judge on Wednesday, January 7, 2009, at 8:45 a.m. in the Shelby County Assessor's Office, 1075 Mullins Station Road, Memphis, Tennessee. Please see the receptionist in the assessor's office for hearing room location.

At that time the parties should be prepared to present evidence with respect to the **value** of the subject property. Failure of a party to appear at the scheduled hearing may result in entry of a default order. All parties have a right to be represented by counsel. The hearing will be conducted in accordance with the Uniform Administrative Procedures Act (*Tennessee Code Annotated*, Sections 4-5-101 et seq.), *Tennessee Code Annotated*, Title 67, Chapter 5, Part 15, and Chapter 0600-1 of the Rules of the State Board of Equalization (Contested Case Procedures).

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ENTERED this 26<sup>th</sup> day of November, 2008.

MARK J. MINSKY  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

c: Tameaka Stanton-Riley, Mgr. Appeals Dept., Shelby County Assessor's Office  
John Zelinka, Esq.

